



Form
IT-40X
State Form 44405
R5 / 8-06

Indiana Amended Individual Income Tax Return

Year _____

If you are **not** filing for the calendar year January 1 through December 31, enter period from: _____ to: _____

Your first name		Initial	Last name		Social Security Number	
If filing a joint return, spouse's first name		Initial	Last name		Social Security Number	
Present address (number and street or rural route)					Foreign Country (if applicable)	
City			State	Zip Code + 4	Check box if amendment due to an NOL <input type="checkbox"/> Year _____	

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, _____ (see instructions).

Yourself:

County where
you lived

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County where
you worked

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Spouse:

County where
you lived

--	--

County where
you worked

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Attach a full explanation for filing this amended return. Attach all state and federal forms and schedules supporting these changes.

Part I - Income and Exemptions

	A As Shown on Original Return	B Amount of Change	C Correct Amount
1. Indiana adjusted income			1
2. Total exemptions			2

Part II - Tax Due

3. State taxable income: line 1 minus line 2.....			3
4. State adjusted gross income tax: line 3 x 3.4%(.034)			4
5. County income tax: complete Schedule CT-40			5
6. Use tax due on out-of-state purchases			6
7. Household employment tax: attach Schedule IN-H			7
8. Advance earned income credit payments from W-2(s)			8
9. Estimated tax applied to next year's account			9
10. Penalty for underpayment of estimated tax			10
11. Total tax due: add lines 4 through 10		Total Tax	11

Part III - Credits

12. Indiana state tax withheld.....			12
13. Indiana county tax withheld			13
14. Amount of estimated tax paid.....			14
15. Other credits.....			15
16. Amount paid on original return			16
17. Total credits: add lines 12 through 16			17
18. Amount previously refunded or requested before contribution to the nongame wildlife fund.....			18
19. Net credits: line 17 minus line 18		Net Credits	19

Part IV - Refund or Amount Due

20. Refund: If line 19 is greater than line 11, enter the difference here	Your Refund	20
21. Amount Due: If line 11 is greater than line 19, enter the difference here.....		21
22. Penalty (10% of line 21)		22
23. Interest (see instructions for the rate)		23
24. Total Amount Due (see instruction page for information on how to make your payment) Pay This Amount		24

DD

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Signatures are required on the following page

A Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your federal Form 1040X.

B You are filing this return as a: ☐ Resident

☐ Full-year nonresident. Enter state of residency

☐ Part-year Indiana resident from to
M M D D Y Y M M D D Y Y

Enter other state(s) of residency during the tax year

Authorization

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue (Department) to furnish my financial institution with my routing number, account number, account type, and social security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration in order to confirm the social security number(s) used on this return are correct.

I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature Date

Spouse's Signature Date

Your Daytime Telephone Number
Spouse's Daytime Telephone Number

Preparer's name <input type="text"/>		<input type="checkbox"/> Federal I.D. Number, <input type="checkbox"/> PTIN OR <input type="checkbox"/> Social Security Number	
Address <input type="text"/>		<input type="text"/>	
City <input type="text"/>		Preparer's Daytime Telephone Number <input type="text"/>	
State <input type="text"/>	Zip Code + 4 <input type="text"/>	Preparer's Signature <input type="text"/>	Date <input type="text"/>

Enter a detailed explanation of your changes. Attach supporting forms, schedules and other appropriate documentation, such as additional W-2 forms, corrected federal schedules, Form IT-40NOL, etc.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Please mail the completed return to:

**Indiana Department of Revenue
100 North Senate Avenue
Indianapolis, IN 46204-2253**

Keep a copy of your completed return and attachments for your records.

Instructions for Completing Form IT-40X

Who should file Form IT-40X

This form should be filed by all individuals needing to correct an original Indiana individual income tax return. Note: You may not change your filing status (from a joint to a single return, or from a single to a joint return) after the due date of the original tax return has passed.

Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also, attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL. You must also attach copies of the federal return and schedules for the loss year. Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.

Column A - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

Column B - Enter the amount of change in the items reported on your original return.

Column C - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

Indiana County 2-Digit Code Number Chart

Use the chart below to find the 2-digit county code number to fill in at the top of Form IT-40X. You will need to find the code number for the county(s) where you lived and worked on January 1. If you worked at home or were retired on January 1, enter the county number where you lived in both boxes. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

2-Digit County Code Number

County		County		County		County		County	
#	Name	#	Name	#	Name	#	Name	#	Name
01.....	Adams	21.....	Fayette	41.....	Johnson	61.....	Parke	81.....	Union
02.....	Allen	22.....	Floyd	42.....	Knox	62.....	Perry	82.....	Vanderburgh
03.....	Bartholomew	23.....	Fountain	43.....	Kosciusko	63.....	Pike	83.....	Vermillion
04.....	Benton	24.....	Franklin	44.....	LaGrange	64.....	Porter	84.....	Vigo
05.....	Blackford	25.....	Fulton	45.....	Lake	65.....	Posey	85.....	Wabash
06.....	Boone	26.....	Gibson	46.....	LaPorte	66.....	Pulaski	86.....	Warren
07.....	Brown	27.....	Grant	47.....	Lawrence	67.....	Putnam	87.....	Warrick
08.....	Carroll	28.....	Greene	48.....	Madison	68.....	Randolph	88.....	Washington
09.....	Cass	29.....	Hamilton	49.....	Marion	69.....	Ripley	89.....	Wayne
10.....	Clark	30.....	Hancock	50.....	Marshall	70.....	Rush	90.....	Wells
11.....	Clay	31.....	Harrison	51.....	Martin	71.....	St. Joseph	91.....	White
12.....	Clinton	32.....	Hendricks	52.....	Miami	72.....	Scott	92.....	Whitley
13.....	Crawford	33.....	Henry	53.....	Monroe	73.....	Shelby	00..... Out-of-State code except the following: 94..... Illinois 95..... Kentucky 96..... Michigan 97..... Ohio 98..... Pennsylvania 99..... Wisconsin	
14.....	Daviess	34.....	Howard	54.....	Montgomery	74.....	Spencer		
15.....	Dearborn	35.....	Huntington	55.....	Morgan	75.....	Starke		
16.....	Decatur	36.....	Jackson	56.....	Newton	76.....	Steuben		
17.....	DeKalb	37.....	Jasper	57.....	Noble	77.....	Sullivan		
18.....	Delaware	38.....	Jay	58.....	Ohio	78.....	Switzerland		
19.....	Dubois	39.....	Jefferson	59.....	Orange	79.....	Tippecanoe		
20.....	Elkhart	40.....	Jennings	60.....	Owen	80.....	Tipton		

Line 1 - Indiana Adjusted Income

Enter the amount of Indiana adjusted income on line 1. Indiana adjusted income is equal to your federal adjusted gross income as modified by Indiana adjustments and deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

Line 4 - State Adjusted Income Tax

Multiply the amount on line 3 by the applicable rate.

Tax Years	Rate
1988 - Present*	3.4% (.034)

* Contact the Department for the appropriate rates if filing for years before 1988.

Line 9 - Estimated Tax Installment Carryover

This line cannot be changed unless the amended return is filed by the installment payment due date.

Line 10 - Penalty for the Underpayment of Estimated Tax

This penalty is based on the tax that was due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

Line 16 - Amount Paid on Original Return

Enter the amount of previous payments for individual income tax paid on the original return.

Line 18 - Amount Previously Refunded or Requested

Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Non-game Wildlife fund. This amount should be subtracted from your total credits (line 17) to arrive at your net credits (line 19).

Line 20 - Refund

Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. A claim for refund of withholding credits must be made within two years of the due date of the original return. A claim for refund of all other payments and refundable credits must be made within three years from the due date of the original return or the date of overpayment, whichever is later.

Due Date

The due date for filing your Indiana individual income tax return is the 15th day of the fourth month following the close of the tax year.

Note: If the due date falls on a weekend or national legal holiday or statewide holiday, the due date will fall on the next business day. For example, the 2006 tax return due date is April 16, 2007, because April 15, 2007, falls on a Sunday.

Lines 22 and 23 - Penalty and Interest

If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Find your interest rate from the chart below:

Tax Years	Annual Rate	Monthly Rate
1996 - 2000	7% (.07)	.0058
2001 - 2002	8% (.08)	.0067
2003	6% (.06)	.005
2004	4% (.04)	.0033
2005	3% (.03)	.0025
2006	2% (.02)	.0017

If filing for years other than those listed above, contact the Department at (317) 232-2240 or visit our Web site at www.in.gov/dor to get Departmental Notice # 3 (which includes the interest rate for the current year).

Line 24 - Amount You Owe Payment Options

You may pay the Amount You Owe on line 24 with a major credit card over the Internet. Log on to the Web site at www.in.gov/dor/epay and use your American Express, Discover, MasterCard, or Visa.

A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

The **eCheck** payment method uses a paperless check. This service may be used to pay the tax due with your Indiana individual income tax return, as well as any billings issued by the Indiana Department of Revenue for any tax type. Go to our Web site at www.in.gov/dor/ select Electronic Services, and follow the step-by-step instructions to make your payment. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.

Important: All payments made to the Indiana Department of Revenue must be made with U.S. Funds.

Note: No payment is due if you owe less than \$1.

Need Help with Your Return?

For local assistance, visit or call any of our district offices. A complete listing, including telephone numbers and addresses, can be found on our Web site at www.in.gov/dor/contact/district.html. You may also contact the main office in Indianapolis at (317) 232-2240 for assistance.

Mailing Address

Mail your completed Form IT-40X, including attachments, to:
Indiana Department of Revenue
100 North Senate Ave.
Indianapolis, IN 46204-2253